

TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE**Final Rule**

LSA Document #12-548(F)

DIGEST

Amends [50 IAC 26-20-7](#) concerning file formatting requirements for oil and gas assessments. Amends [50 IAC 26-20-8](#) concerning file formatting requirements for real and personal property tax data. Effective 30 days after filing with the Publisher.

[50 IAC 26-20-7](#); [50 IAC 26-20-8](#)

SECTION 1. [50 IAC 26-20-7](#) IS AMENDED TO READ AS FOLLOWS:

[50 IAC 26-20-7](#) Oil and gas assessments

Authority: [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

Affected: [IC 6-1.1-31.5](#)

Sec. 7. (a) HEADER RECORD (appears once per file):

(1) The HEADER RECORD must be placed as the first record in each oil and gas assessment file including the OILGAS and OILGASALL files.

(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., OILGAS or OILGASALL).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of 2010A. This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 219-555-5555 44444).
File Create Date	96	105	10	D	Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created – format required is #### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission – format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).

Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 317-555-5555 44444).
Software Vendor Contact E-mail	306	353	48	A	E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

(b) OIL AND GAS WELL ASSESSMENTS FILE (0, 1, or many records per parcel) - Filename = OILGAS:

(1) The OILGAS file contains records for individual oil and gas assessed values. One (1) record is required for each single OIL or each single GAS lease in a Tax District. One (1) record may not encompass more than one (1) Tax District or more than one (1) Well Type. A record may cover many wells encompassed by a single lease **or multiple leases**.

(2) The OILGAS file must be submitted to the department and the legislative services agency by the county assessor on or before October 1 of the year of assessment and must be submitted with associated OILGASALL file.

(3) Primary Key for the OILGAS file:

(A) **Property Oil and Gas Number**. The **Property Oil and Gas Number** field must be unique within this file. In compliance with [50 IAC 26-8-2](#), no duplicate Property Numbers are allowed.

(4) Foreign Key to the TAXDATA **PARCEL** file:

(A) **Property Number. Location**. Each **Property Number Location** value in the OILGAS table must match a valid **Property Parcel Number** in the TAXDATA **PARCEL** file.

Column	Start	End	Length	Type	Comments/Format
Property Oil and Gas Number	1	25	25	A	Personal properties, including oil and gas, must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2 , and match a Property Number in the TAXDATA Data File. Social Security numbers or federal ID numbers may not be used as a Property Number. A unique number to identify the Oil and Gas filing. This number identifies the main filing, which is then allocated to the interest holders.
Parcel Number	26	50	25	A	Complete real property number upon which the well sets, if relevant.
Well Type	54 26	53 28	3	A	Field should include one of "OIL" or "GAS" description.
Lease?(Y/N)	54 29	54 29	1	A	Is the oil/gas property a lease?
Owner or Operator (Y/N) or both? (Y/N/B)	55 30	55 30	1	A	Is the report filed by the owner or operator or both? (Y/N/B)
Acreage	56 31	67 42	12	N	Acreage of oil/gas record. Format 8.4 (e.g., 000200001000; Implied: 00020000.1000).
Barrels of Oil or MCM Gas in Storage	68	76	9	N	Format 7.2 e.g., 001050050; Implied: 0010500.50.
Average Daily Production (Bbls or MCM)	77 43	85 51	9	N	Format 7.2 (e.g., 001050050; Implied: 0010500.50).
Total Assessed Value	86 52	97 63	12	N	Sum of total royalty interest assessment subject to allocation and total working interest subject to allocation.
Secondary/Stimulated (Y/N)	98 64	98 64	1	A	Is the oil/gas well secondary/stimulated or not secondary/stimulated?
Location	99 65	423 89	25	A	The primary real property Parcel Number where this lease is located if available .
State-Assigned District Number	424 90	426 92	3	N	The state-assigned tax district number as designated on the county budget order.

Appurtenance Value	127 93	138 104	12	N	Value of accessories associated with the oil/gas well.
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(c) OIL AND GAS WELL ASSESSMENTS FILE (0, 1, or many records per parcel) **oil and gas number** -
Filename = OILGASALL:

(1) The OILGASALL file contains records for individual oil and gas assessed values. One (1) or many OILGASALL records may exist for each OILGAS record. There may be up to sixty-four (64) records for Working Interest and sixty-four (64) records for Royalty Interest for each OILGAS lease record.

(2) The OILGASALL file must be submitted to the department and the legislative services agency by the county assessor on or before October 1 of the year of assessment and must be submitted with associated OILGAS file.

(3) Primary Key for the OILGASALL file: The combination of the following fields must be unique within the OILGASALL file:

(A) **Property Oil and Gas Number**. Each **Property Oil and Gas Number** value in the OILGASALL table must match a valid **Property Oil and Gas Number** in the OILGAS file.

(B) **OILGASALL Instance Property Number**. The **OILGASALL Instance Property Number** must be unique to a **Property an Oil and Gas Number** within this file. No duplicate **OILGASALL Instance Property Numbers** are allowed for a given **Property Oil and Gas Number**.

(4) Foreign Key to the OILGAS file:

(A) **Property Oil and Gas Number**. Each **Property Oil and Gas Number** value in the OILGASALL table must match a valid **Property Oil and Gas Number** in the OILGAS file.

(5) Foreign Key to the TAXDATA file:

(A) **Property Number**. Each **Property Number** value in the OILGASALL table must match a valid **Parcel Number or Property Number** in the TAXDATA file.

Column	Start	End	Length	Type	Comments/Format
Property Oil and Gas Number	1	25	25	A	Personal properties, including oil and gas, must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2 , and match a Property Number in the OILGAS Data File. Social Security numbers or federal ID numbers may not be used as a Property Number . A unique number to identify the Oil and Gas filing. This number identifies the main filing which is then allocated to the interest holders.
OILGASALL Instance Number	26	28	3	N	Numeric value used to distinguish among multiple records for the oil/gas. Note: the combination of Property Number and OILGASALL Instance Number identifies a unique record within this file.
Property Number	26	50	25	A	Personal properties, including oil and gas, must be unique within the county, must adhere to format as defined in 50 IAC 26-8-2 . The Property Number identifies a unique record for a certain individual interest owner within this file and must match a Property Number in the TAXDATA data file.
Interest Type (W/R)	29 51	29 51	1	A	Working Interest (W) or Royalty Interest (R).
Oil and Gas Allocation Interest Factor	30 52	38 60	9	N	% of total interest in the lease. The total of each Interest Type must add to 100%. Format 3.6 (e.g., 000015625; Implied 000.015625).
Calculated Assessment	39 61	50 72	12	N	Field should contain the calculated assessment of the interest for this owner.
Owner Name	51 73	130 152	80	A	Name of owner.
Owner Street Address	131 153	190 212	60	A	Street address or P.O. Box for owner.
Owner City	191 213	220 242	30	A	City for owner.
Owner State or Province or Territory	221 243	250 272	30	A	State/ State/province/territory for owners- owner .
Owner Postal	251 273	260 282	10	A	U.S. postal code or country code of address,

Code					for owner. Primary format xxxxx-xxxx for U.S.
Owner Country	261 283	263 285	3	A	Country for owner. See code list 62.
Appurtenance Value	264	275	12	N	Value of accessories associated with the oil/gas well.

(d) TRAILER RECORD (appears once per file):

(1) The TRAILER RECORD must be placed as the last record in each oil and gas assessment file including the OILGAS and OILGASALL files.

(2) The format of the TRAILER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of Constant value of TRAILER.
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; [50 IAC 26-20-7](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed Jan 30, 2013, 12:36 p.m.: [20130227-IR-050120548FRA](#))

SECTION 2. [50 IAC 26-20-8](#) IS AMENDED TO READ AS FOLLOWS:

[50 IAC 26-20-8](#) Real and personal tax data

Authority: [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

Affected: [IC 6-1.1-11-9](#); [IC 6-1.1-31.5](#)

Sec. 8. (a) HEADER RECORD (first record in each file):

(1) The HEADER RECORD must be placed as the first record in each real and personal tax data file including the TAXDATA and ADJMETS files.

(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., TAXDATA or ADJMETS).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of 2010A. This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ####-###-#### (e.g., 219-555-5555 44444).
File Create Date	96	105	10	D	Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created – format required is #### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission – format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.

Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### (e.g., 317-555-5555 44444).
Software Vendor Contact E-mail	306	353	48	A	E-mail of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

(b) REAL AND PERSONAL TAX DATA FILE (one (1) record per property) - Filename = TAXDATA:

(1) The TAXDATA file contains one (1) record for each property requiring a tax bill to be generated by the county. As required by [IC 36-2-9-20](#), the county auditor is required to maintain an electronic data file of the information contained on the tax duplicate for all real and personal property returns for each township in the county as of each assessment date. This data is used to determine how much property tax was actually billed and to provide a county wide snapshot of property tax billing. Details must agree with the abstract information, also provided to the state. The Abstract and the TAXDATA file should be created at the same time from the same data in order to expedite data compliance.

(2) Those fields and calculations prepared for the TS-1 are to be provided based on the instructions specific to the current year's release of the TS-1.

(3) The TAXDATA file must be submitted to the department and the legislative services agency by the county auditor on or before March 1 following the year of assessment and must be submitted with associated ADJUSTMENTS file.

(4) All records for real and personal property required to be assessed under [IC 6-1.1-11-9](#) must be included in the real and personal tax data files submitted to the department and the legislative services agency and also must appear in the assessor's real and personal property assessment data submissions. Assessed values must not be supplied for properties that are prohibited from assessment under [IC 6-1.1-11-9\(b\)](#).

(5) Primary Key for the TAXDATA file:

(A) Parcel Number or Property Number. The Parcel Number or Property Number field must be unique within this file. In compliance with [50 IAC 26-8-1](#) and [50 IAC 26-8-2](#), no duplicate Parcel Number or Property Numbers are allowed.

(6) Foreign Key to the PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDTL, and APPEAL files:

(A) Parcel Number. Each Parcel Number value in the TAXDATA table must match a valid Parcel Number in the PARCEL file.

(7) Foreign Key to the PERSPROP, POOLDATA, and APPEALPP files:

(A) Property Number. Each Property Number value in the TAXDATA table for a personal property return must match a valid Property Number in the PERSPROP and POOLDATA files.

(8) Foreign Key to the ~~OILGAS~~ and ~~OILGASALL~~ files: **file:**

(A) Property Number. Each Property Number value in the TAXDATA table for an oil/gas assessment must match a valid Property Number in the ~~OILGAS~~ and ~~OILGASALL~~ files: **file.**

(9) Foreign Key to the MOBILE and APPEALMH file:

(A) Property Number. Each Property Number value in the TAXDATA table for a mobile home must match a valid Property Number in the MOBILE file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number or Property Number	1	25	25	A	The Parcel Number and Property Number must be unique within the file. Real properties must match the State 18-digit parcel number in the Real Property PARCEL File. Parcel numbers must adhere to format as defined in Indiana Administrative Code 50 IAC 26-8-1 . Personal properties, including mobile home, oil and gas, must match the State 18-digit property number in the associated PERSPROP, MOBILE, and OILGAS OILGASALL data files. Personal

					Property numbers must adhere to format as defined in Indiana Administrative Code 50 IAC 26-8-2 .
Auditor Tax Identification Number	26	50	25	A	Unique number designated by the county auditor for each record in the tax billing system. May be system generated.
Property Type Code	51	51	1	A	Property type of record within the tax billing file. See code list 64.
Taxpayer Name	52	131	80	A	Full name for taxpayer of record.
Taxpayer Street Address	132	191	60	A	Street address for taxpayer of record used for tax billing purposes.
Taxpayer City	192	221	30	A	City for taxpayer of record address used for tax billing purposes.
Taxpayer State or Province or Territory	222	251	30	A	State/province/territory for taxpayer of record address used for tax billing purposes.
Taxpayer Postal Code	252	261	10	A	U.S. postal code or country code of address, for taxpayer of record. Address used for tax billing purposes. Primary format xxxxx-xxxx for U.S.
Taxpayer Country	262	264	3	A	Country for taxpayer of record address used for tax billing purposes. See code list 62.
Property Address Street	265	324	60	A	Street address of property.
Property Address City	325	354	30	A	City of property.
Property Address Zip Code	355	364	10	A	Zip code of property. Format xxxxx-xxxx.
Local Tax District Number	365	367	3	A	Locally-assigned tax district number.
State-Assigned District Number	368	370	3	N	The state-assigned tax district number as designated on the county budget order. See code list 60.
State-Assigned Township Number	371	374	4	N	The state-assigned township number as designated on the county budget order. See code list 61.
State-Assigned School Corporation Number	375	378	4	N	The state-assigned school district number as designated on the county budget order.
Late Personal Property Return Penalty	379	392	14	N	Total amount of late personal property return penalty. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Undervalued Personal Property Return Penalty	393	406	14	N	Total amount of undervalued personal property return penalty. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Prior Delinquency	407	420	14	N	Total amount of prior delinquency associated with any type of property record. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Prior Penalty	421	434	14	N	Total amount of prior penalty associated with any type of property record. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Net Tax + Penalty Billed	435	448	14	N	Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
AV - Total Land	449	460	12	N	Total assessed value of land.
AV - Total Improvements	461	472	12	N	Total assessed value of improvements.
AV - Total Land and Improvements	473	484	12	N	Total assessed value of both land and improvements.
AV – Land Subject To 1% Circuit Breaker	485	496	12	N	Portion of AV – Total Land that is subject to the 1% circuit breaker cap.

Cap					
AV – Improvements Subject to 1% Circuit Breaker Cap	497	508	12	N	Portion of AV – Total Improvements that is subject to the 1% circuit breaker cap.
AV – Non-Homestead Residential Land Subject to 2% Circuit Breaker Cap	509	520	12	N	Portion of AV - Total Land that is attributable to non-homestead residential land and is subject to the 2% circuit breaker cap.
AV – Non-Homestead Residential Improvements Subject to 2% Circuit Breaker Cap	521	532	12	N	Portion of AV - Total Improvements that is attributable to non-homestead residential improvements and is subject to the 2% circuit breaker cap.
AV – Commercial Apartment Land Subject to 2% Circuit Breaker Cap	533	544	12	N	Portion of AV - Total Land that is attributable to apartment land and is subject to the 2% circuit breaker cap.
AV – Commercial Apartment Improvements Subject to 2% Circuit Breaker Cap	545	556	12	N	Portion of AV - Total Improvements that is attributable to apartment improvements and is subject to the 2% circuit breaker cap.
AV – Long Term Care Facility Land Subject to 2% Circuit Breaker Cap	557	568	12	N	Portion of AV - Total Land that is attributable to Long Term Care Facility land and is subject to the 2% circuit breaker cap.
AV – Long Term Care Facility Improvements Subject to 2% Circuit Breaker Cap	569	580	12	N	Portion of AV - Total Improvements that is attributable to Long Term Care Facility improvements and is subject to the 2% circuit breaker cap.
AV – Farmland Subject to 2% Circuit Breaker Cap	581	592	12	N	Portion of AV - Total Land that is attributable to farmland and is subject to the 2% circuit breaker cap.
AV – Mobile Home Land Subject to 2% Circuit Breaker Cap	593	604	12	N	Portion of AV - Total Land that is attributable to mobile home land and is subject to the 2% circuit breaker cap.
AV – Land Subject to 3% Circuit Breaker Cap	605	616	12	N	Portion of AV – Total Land that is subject to the 3% circuit breaker cap.
AV – Improvements Subject to 3% Circuit Breaker Cap	617	628	12	N	Portion of AV – Total Improvements that is subject to the 3% circuit breaker cap.
AV – Personal Property Local	629	640	12	N	Assessed value of personal property that is locally assessed.
AV – Personal Property State	641	652	12	N	Assessed value of personal property that is state assessed.
AV – TIF	653	664	12	N	Allocated AV of property in a Tax Increment Financing (TIF) area.
Gross Assessed Value of Property This Year	665	676	12	N	Gross assessed value for the current pay year as reported on the TS-1.

Net Assessed Value This Tax Year	677	688	12	N	Total net assessed value for the current pay year as reported on the TS-1.
Local Tax Rate This Tax Year	689	694	6	N	Local gross tax rate for this the current pay as reported on the TS-1. Format 2.4 e.g., 012345; Implied: 01.2345.
Gross Tax Due This Tax Year	695	708	14	N	Gross tax due for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Local Tax Relief This Tax Year	709	722	14	N	Total local property tax relief for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Property Tax Cap This Tax Year	723	736	14	N	Total property tax cap applied or the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Property Tax Due This Tax Year	737	750	14	N	Total net tax due for year for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Other Charges This Tax Year	751	764	14	N	Total other charges due for year for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Total Current Year Overdue Taxes This Tax Year	765	778	14	N	Total current year overdue taxes for the current pay year as reported on the TS-1. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.

(c) ADJUSTMENTS FILE (0, 1, or many records per parcel or property) - Filename = ADJMNTS:

(1) The ADJMNTS file contains a record for each adjustment made for every tax record contained in the TAXDATA file. Adjustments may be in the form of a credits, deductions, or exemptions. Each record contained in the ADJMNTS file must link back to the TAXDATA file via the Parcel Number/Property Number field. Credit, deduction, or exemption amounts must be within valid ranges.

(2) The ADJMNTS file must be submitted to the department and the legislative services agency by the county auditor on or before March 1 following the year of assessment and must be submitted with associated TAXDATA file.

(3) Primary Key for the ADJMNTS file: The combination of the following fields must be unique within this file:

(A) Parcel Number or Property Number. Each Parcel Number or Property Number value in the ADJMNTS table must match a valid Parcel Number or Property Number in the TAXDATA file.

(B) Adjustment Instance Number. The Adjustment Instance Number must be unique to a Parcel Number or Property Number within this file. No duplicate Adjustment Instance Numbers are allowed for a given Parcel Number or Property Number.

(4) Foreign Key to the TAXDATA file:

(A) Parcel Number or Property Number. Each Parcel Number or Property Number value in the ADJMNTS table must match a valid Parcel Number or Property Number in the TAXDATA file.

(5) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the ADJMNTS table must match a valid Parcel Number in the PARCEL file.

(6) Foreign Key to the PERSPROP file:

(A) Property Number. Each Property Number value in the ADJMNTS table must match a valid Property Number in the PERSPROP file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number or Property Number	1	25	25	A	ID must match TAXDATA Parcel Number or Property Number field. May be a single TAXDATA record to many ADJMNTS records relationship.
Adjustment Instance Number	26	28	3	N	Numeric value used to distinguish among multiple adjustment records for the same parcel. Note: the combination of Parcel Number or Property Number and the Adjustment Instance Number identifies a unique record within the county's ADJMNTS file.
Adjustment Type Code	29	29	1	A	Single code designating adjustment type. See code list 65.

Adjustment Code	30	31	2	N	Adjustment code assigned to record. Numeric value used to distinguish among multiple adjustment records for the same property. Note: the combination of Parcel Number or Property Number, Adjustment Instance Number, and Adjustment Code identifies a unique record within the county's ADJMENTS file. Refer to code list 37.
Total Adjustment Amount	32	45	14	N	Total amount of adjustment. Must equal sum of Adjustment Amounts Subject to 1%, 2% and 3% Circuit Breaker Caps. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Adjustment Amount Subject to 1% Circuit Breaker Cap	46	59	14	N	Portion of Total Adjustment Amount that is attributable to AV subject to 1% Circuit Breaker Cap. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Adjustment Amount Subject to 2% Circuit Breaker Cap	60	73	14	N	Portion of Total Adjustment Amount that is attributable to AV subject to 2% Circuit Breaker Cap. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Adjustment Amount Subject to 3% Circuit Breaker Cap	74	87	14	N	Portion of Total Adjustment Amount that is attributable to AV subject to 3% Circuit Breaker Cap. Format 12.2 e.g., 00000013000050; Implied: 000000130000.50.
Starting Year	88	91	4	A	The year the adjustment started applied to abatements.
Number of Years	92	93	2	N	The number of years the adjustment is applicable as applied to abatements.

(d) TRAILER RECORD (the last record in each file):

(1) The TRAILER RECORD must be placed as the last record in each real and personal tax data file including the TAXDATA, and ADJMENTS files.

(2) The format of the TRAILER RECORD must be consistent with the data format below.

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of TRAILER.
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; [50 IAC 26-20-8](#); filed Jan 28, 2011, 3:07 p.m.: [20110223-IR-050100165FRA](#); filed Jan 30, 2013, 12:36 p.m.: [20130227-IR-050120548FRA](#))

LSA Document #12-548(F)

Notice of Intent: [20120926-IR-050120548NIA](#)

Proposed Rule: [20121128-IR-050120548PRA](#)

Hearing Held: December 20, 2012

Approved by Attorney General: January 7, 2013

Approved by Governor: Deemed approved by the Governor without signature under [IC 4-22-2-34](#) on January 23, 2013

Filed with Publisher: January 30, 2013, 12:36 p.m.

Documents Incorporated by Reference: None Received by Publisher

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Posted: 02/27/2013 by Legislative Services Agency

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